

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Clark-Pleasant Com School Corp (4145)**

| 1006 Category                              | Account   | FY 1998            | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                     |                     |                     |                  |                 |                 |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$0                 | \$0                 | \$71,868            | n/a              | n/a             | n/a             |
|  | 11100 Regular Programs; Elementary  | \$2,841,943        | \$6,524,457         | \$7,197,860         | \$9,483,460         | 234%             | 45%             | 32%             |
|  | 11200 Regular Programs; Middle/Junior High  | \$1,603,986        | \$1,505,844         | \$1,677,586         | \$2,173,945         | 36%              | 44%             | 30%             |
|  | 11300 Regular Programs; High School   | \$2,034,329        | \$2,829,753         | \$3,020,674         | \$4,090,477         | 101%             | 45%             | 35%             |
|  | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                | \$0                 | \$35,000            | \$75,000            | n/a              | n/a             | 114%            |
|  | 11410 Vocational Education; Agriculture A   | \$0                | \$58,002            | \$78,450            | \$90,749            | n/a              | 56%             | 16%             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$0                | \$187,738           | \$190,431           | \$213,920           | n/a              | 14%             | 12%             |
|  | 11470 Vocational Education; Business Education  | \$0                | \$169,877           | \$161,309           | \$165,166           | n/a              | -3%             | 2%              |
|  | 11480 Vocational Education; Industrial Education A  | \$0                | \$164,141           | \$178,023           | \$110,916           | n/a              | -32%            | -38%            |
|  | 12100 2007 Account Code - Gifted and Talented   | \$32,822           | \$16,933            | \$17,624            | \$20,776            | -37%             | 23%             | 18%             |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                 | \$0                 | \$8,894             | n/a              | n/a             | n/a             |
|  | 12520 Culturally Different; Compensatory  | \$0                | \$67,850            | \$66,271            | \$150,569           | n/a              | 122%            | 127%            |
|  | 12900 Other Special Programs  | \$0                | \$1,195,048         | \$1,286,755         | \$1,372,058         | n/a              | 15%             | 7%              |
|  | 14100 Summer School Programs; Elementary  | \$6,125            | \$19,497            | \$28,488            | \$33,553            | 448%             | 72%             | 18%             |
|  | 14300 Summer School Programs; High School   | \$47,352           | \$72,301            | \$87,006            | \$71,021            | 50%              | -2%             | -18%            |
|  | 16100 Remediation Testing   | \$45,060           | \$99,793            | \$116,441           | \$138,894           | 208%             | 39%             | 19%             |
|  | 16200 Preventive Remediation  | \$387,294          | \$15,888            | \$32,580            | \$126,747           | -67%             | > 500%          | 289%            |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$1,178            | \$7,432             | \$17,182            | \$8,235             | > 500%           | 11%             | -52%            |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$163,412          | \$296,285           | \$344,858           | \$426,328           | 161%             | 44%             | 24%             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$413,637          | \$429,599           | \$529,939           | \$478,599           | 16%              | 11%             | -10%            |
|  | 17900 Payments to Other Governmental Units Within State; Other  | \$0                | \$0                 | \$7,375             | \$5,280             | n/a              | n/a             | -28%            |
|  | 22210 Library/Media Services; Service Area Direction  | \$0                | \$614               | \$676               | \$0                 | n/a              | -100%           | -100%           |
|  | 22220 Library/Media Services; School Library  | \$205              | \$264,424           | \$266,079           | \$347,080           | > 500%           | 31%             | 30%             |
|  | 22230 Library/Media Services; Audiovisual   | \$0                | \$2,128             | \$3,407             | \$5,350             | n/a              | 151%            | 57%             |
|  | 24100 Office of The Principal   | \$877,878          | \$1,806,985         | \$1,979,402         | \$2,645,627         | 201%             | 46%             | 34%             |
|  | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$162,150          | \$468,000           | \$347,831           | \$367,142           | 126%             | -22%            | 6%              |
|  | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$0                | \$0                 | \$0                 | \$8,987             | n/a              | n/a             | n/a             |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$300,547          | \$928,947           | \$1,071,072         | \$581,235           | 93%              | -37%            | -46%            |
| <b>Student Academic Achievement Total</b>  |   | <b>\$8,917,919</b> | <b>\$17,131,536</b> | <b>\$18,742,318</b> | <b>\$23,271,874</b> | <b>161%</b>      | <b>36%</b>      | <b>24%</b>      |
| <b>Student Instructional Support</b>       |   |                    |                     |                     |                     |                  |                 |                 |
|  | 26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services                      | \$0                | \$12,750            | \$27,459            | \$10,407            | n/a              | -18%            | -62%            |
|  | 21110 Attendance and Social Work Services; Service Area Direction                                     | \$3,796            | \$0                 | \$0                 | \$207               | -95%             | n/a             | n/a             |
|  | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services                  | \$11,347           | \$9,504             | \$5,247             | \$9,529             | -16%             | 0%              | 82%             |
|  | 21220 Guidance Services; Counseling Services  | \$13,615           | \$410,757           | \$384,011           | \$786,951           | > 500%           | 92%             | 105%            |
|  | 21340 Health Services; Nurse Services   | \$28,413           | \$143,178           | \$147,396           | \$200,027           | > 500%           | 40%             | 36%             |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$0                | \$245,791           | \$391,634           | \$397,880           | n/a              | 62%             | 2%              |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$0                | \$75                | \$0                 | \$0                 | n/a              | -100%           | n/a             |
|  | 22190 Improvement of Instruction; Other Improvement of Instructional Services                         | \$0                | \$4,183             | \$0                 | \$7,700             | n/a              | 84%             | n/a             |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                 | \$0                 | \$124,543           | n/a              | n/a             | n/a             |
|  | 23110 Board of Education; Service Area Direction  | \$16,058           | \$38,756            | \$44,933            | \$81,179            | 406%             | 109%            | 81%             |
|  | 23190 Board of Education; Other Governing Body Services   | \$30,912           | \$25,498            | \$37,881            | \$37,736            | 22%              | 48%             | 0%              |
|  | 23210 Executive Administration; Office of The Superintendent  | \$317,073          | \$265,177           | \$389,999           | \$482,420           | 52%              | 82%             | 24%             |
|  | 23290 Executive Administration; Other Executive Administration Services                               | \$6,953            | \$2,197             | \$3,930             | \$3,525             | -49%             | 60%             | -10%            |
|  | 24900 Other Support Services, School Administration   | \$6,180            | \$2,270             | \$1,895             | \$0                 | -100%            | -100%           | -100%           |
|  | 25710 Personnel Services; Supervision of Personnel Services   | \$0                | \$0                 | \$0                 | \$1,957,005         | n/a              | n/a             | n/a             |
|  | 25790 Personnal Services; Other Professional Services   | \$0                | \$0                 | \$0                 | \$70,046            | n/a              | n/a             | n/a             |
|  | 26710 2007 Account Code - Technology Support and Maintenance  | \$0                | \$374,666           | \$454,992           | \$105,466           | n/a              | -72%            | -77%            |
| <b>Student Instructional Support Total</b> |   | <b>\$434,348</b>   | <b>\$1,534,802</b>  | <b>\$1,889,377</b>  | <b>\$4,274,619</b>  | <b>&gt; 500%</b> | <b>179%</b>     | <b>126%</b>     |
| <b>Overhead and Operational</b>            |   |                    |                     |                     |                     |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$4,650            | \$1,840             | \$3,277             | \$7,950             | 71%              | 332%            | 143%            |
|  | 23160 Board of Education; Promotion Expenses  | \$1,189            | \$6,798             | \$5,004             | \$54,630            | > 500%           | > 500%          | > 500%          |
|  | 25110 Fiscal Services; Office of The Business Manager   | \$0                | \$174,308           | \$559,811           | \$738,167           | n/a              | 323%            | 32%             |
|  | 25140 Fiscal Services; Receiving and Disbursing Funds   | \$0                | \$16,607            | \$19,083            | \$21,532            | n/a              | 30%             | 13%             |
|  | 25150 Fiscal Services; Payroll Services   | \$0                | \$42,089            | \$54,959            | \$64,831            | n/a              | 54%             | 18%             |

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**Clark-Pleasant Com School Corp (4145)**

| 1006 Category                         | Account  | FY 1998            | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
|                                       | 25160 Fiscal Services; Financial Accounting  | \$0                | \$90,569            | \$97,799            | \$106,393           | n/a              | 17%             | 9%              |
|                                       | 25191 Other Fiscal Services; Refund of Revenue   | \$3,581            | \$8,840             | \$24,883            | \$14,042            | 292%             | 59%             | -44%            |
|                                       | 25196 Other Fiscal Services; Cash Change   | \$426              | \$0                 | \$150               | \$0                 | -100%            | n/a             | -100%           |
|                                       | 25199 Other Fiscal Services; Other   | \$750              | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|                                       | 25850 Administrative Technology Services; Network Support                                    | \$0                | \$0                 | \$0                 | \$184,757           | n/a              | n/a             | n/a             |
|                                       | 25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code                     | \$60,792           | \$3,859,700         | \$590,356           | \$311,503           | 412%             | -92%            | -47%            |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                  | \$1,466,901        | \$2,758,487         | \$2,769,548         | \$4,020,104         | 174%             | 46%             | 45%             |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                    | \$0                | \$123,370           | \$134,004           | \$148,705           | n/a              | 21%             | 11%             |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                  | \$303,586          | \$839,879           | \$1,181,087         | \$1,339,175         | 341%             | 59%             | 13%             |
|                                       | 26499 2007 Account Code - Other  | \$98,308           | \$4,250,308         | \$4,618,114         | \$1,932,218         | > 500%           | -55%            | -58%            |
|                                       | 26600 Operation and Maintenance of Plant Services; Security Services                         | \$2,301            | \$3,070             | \$22,739            | -\$1,713            | -174%            | -156%           | -108%           |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                 | \$40,545           | \$162,104           | \$198,006           | \$277,281           | > 500%           | 71%             | 40%             |
|                                       | 27010 Student Transportation; Service Area Direction   | \$141,596          | \$128,603           | \$142,307           | \$166,327           | 17%              | 29%             | 17%             |
|                                       | 27100 Student Transportation; Vehicle Operation  | \$450,502          | \$1,042,422         | \$1,091,421         | \$1,442,919         | 220%             | 38%             | 32%             |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                              | \$245,079          | \$517,038           | \$757,511           | \$855,616           | 249%             | 65%             | 13%             |
|                                       | 27400 Student Transportation; Purchase of School Buses                                       | \$153,848          | \$572,659           | \$656,320           | \$314,281           | 104%             | -45%            | -52%            |
|                                       | 27500 Student Transportation; Insurance on Buses   | \$12,239           | \$46,068            | \$49,944            | \$48,479            | 296%             | 5%              | -3%             |
|                                       | 27900 Student Transportation; Other Student Transportation Services                          | \$23,507           | \$15,030            | \$21,986            | \$97,297            | 314%             | > 500%          | 343%            |
|                                       | 27910 Student Transportation; Bus Driver Training  | \$584              | \$3,557             | \$6,052             | \$5,942             | > 500%           | 67%             | -2%             |
|                                       | 31100 Food Services Operations; Service Area Direction                                       | \$27,219           | \$93,237            | \$98,575            | \$154,610           | 468%             | 66%             | 57%             |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                              | \$222,058          | \$477,436           | \$543,488           | \$743,463           | 235%             | 56%             | 37%             |
|                                       | 31400 Food Services Operations; Food Purchases   | \$352,874          | \$774,613           | \$915,225           | \$945,321           | 168%             | 22%             | 3%              |
|                                       | 31900 Other Food Services  | \$83,379           | \$124,502           | \$183,837           | \$267,924           | 221%             | 115%            | 46%             |
|                                       | 33200 Community Recreation   | \$167,223          | \$53,620            | \$65,074            | \$93,272            | -44%             | 74%             | 43%             |
|                                       | 33400 Athletic Coaches   | \$0                | \$320,026           | \$364,840           | \$441,664           | n/a              | 38%             | 21%             |
|                                       | 33990 Other Community Services; Other  | \$0                | \$356               | \$0                 | \$0                 | n/a              | -100%           | n/a             |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$9,801            | \$255,744           | \$309,963           | \$343,840           | > 500%           | 34%             | 11%             |
|                                       | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$85,677           | \$80,422            | \$103,965           | \$276,025           | 222%             | 243%            | 165%            |
| <b>Overhead and Operational Total</b> |  | <b>\$3,958,615</b> | <b>\$16,843,304</b> | <b>\$15,589,326</b> | <b>\$15,416,556</b> | <b>289%</b>      | <b>-8%</b>      | <b>-1%</b>      |
| <b>Nonoperational</b>                 |  |                    |                     |                     |                     |                  |                 |                 |
|                                       | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                 | \$689,420          | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|                                       | 41000 Facilities Acquisition and Construction; Land Acquisition and Development              | \$20,455           | \$823,506           | \$435,830           | \$298,770           | > 500%           | -64%            | -31%            |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                         | \$0                | \$1,312,152         | \$456,525           | \$1,356,804         | n/a              | 3%              | 197%            |
|                                       | 44000 Facilities Acquisition and Construction; Educational Specifications Development        | \$0                | \$375               | \$0                 | \$13,455            | n/a              | > 500%          | n/a             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                    | \$492,418          | \$1,779,688         | \$6,047,733         | \$1,850,736         | 276%             | 4%              | -69%            |
|                                       | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$0                | \$40,015            | \$183,186           | \$235,234           | n/a              | 488%            | 28%             |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$400,737          | \$746,573           | \$554,837           | \$1,238,191         | 209%             | 66%             | 123%            |
|                                       | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$62,573           | \$24,081            | \$146,734           | \$66,717            | 7%               | 177%            | -55%            |
|                                       | 51100 Debt Services; Principal on Debt; Bonds  | \$0                | \$1,262,796         | \$1,441,510         | \$1,011,507         | n/a              | -20%            | -30%            |
|                                       | 52100 Debt Services; Interest on Debt; Bonds   | \$0                | \$101,527           | \$55,639            | \$176,973           | n/a              | 74%             | 218%            |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$2,754,059        | \$7,598,406         | \$8,354,324         | \$7,437,318         | 170%             | -2%             | -11%            |
|                                       | 53150 Debt Services; Lease Rental; Buildings ; Interest                                      | \$0                | \$0                 | \$0                 | \$2,707,199         | n/a              | n/a             | n/a             |
| <b>Nonoperational Total</b>           |  | <b>\$4,419,661</b> | <b>\$13,689,117</b> | <b>\$17,676,318</b> | <b>\$16,392,905</b> | <b>271%</b>      | <b>20%</b>      | <b>-7%</b>      |
| <b>prorated</b>                       |  |                    |                     |                     |                     |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF   | \$0                | \$57,278            | \$53,657            | \$27,960            | n/a              | -51%            | -48%            |
|                                       | 26492 2007 Account Code - Social Security  | \$745,746          | \$1,476,304         | \$1,617,246         | \$855,587           | 15%              | -42%            | -47%            |
|                                       | 26493 2007 Account Code - Workmen's Compensation   | \$23,365           | \$149,164           | \$105,981           | \$30,000            | 28%              | -80%            | -72%            |
|                                       | 26494 2007 Account Code - Group Insurance  | \$1,170,821        | \$3,795,068         | \$4,423,156         | \$1,605,946         | 37%              | -58%            | -64%            |
|                                       | 26496 2007 Account Code - Unemployment Compensation  | \$6,925            | \$8,975             | \$4,408             | \$0                 | -100%            | -100%           | -100%           |
| <b>prorated Total</b>                 |  | <b>\$1,946,857</b> | <b>\$5,486,789</b>  | <b>\$6,204,448</b>  | <b>\$2,519,493</b>  | <b>29%</b>       | <b>-54%</b>     | <b>-59%</b>     |

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Clark-Pleasant Com School Corp (4145)**

1006 Category

| Account                       | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase        | 2 Year Increase        | 1 Year Increase        | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>1006 Category</b>          | <b>FY 1998</b>      | <b>FY 2006</b>      | <b>FY 2007</b>      | <b>FY 2008</b>      | <b>10 Year Increase</b> | <b>2 Year Increase</b> | <b>1 Year Increase</b> |                     |                     |                     |                     |
| Student Academic Achievement  | \$10,448,762        | \$20,954,008        | \$23,057,343        | \$25,003,324        | 139%                    | 19%                    | 8%                     | 53.1%               | 38.3%               | 38.4%               | 40.4%               |
| Student Instructional Support | \$501,933           | \$1,912,901         | \$2,332,270         | \$4,478,201         | > 500%                  | 134%                   | 92%                    | 2.6%                | 3.5%                | 3.9%                | 7.2%                |
| Overhead and Operational      | \$4,307,045         | \$18,119,782        | \$17,025,787        | \$15,995,672        | 271%                    | -12%                   | -6%                    | 21.9%               | 33.1%               | 28.3%               | 25.9%               |
| Nonoperational                | \$4,419,661         | \$13,698,857        | \$17,686,386        | \$16,398,250        | 271%                    | 20%                    | -7%                    | 22.5%               | 25.1%               | 29.4%               | 26.5%               |
| <b>Grand Total</b>            | <b>\$19,677,401</b> | <b>\$54,685,548</b> | <b>\$60,101,787</b> | <b>\$61,875,447</b> | <b>214%</b>             | <b>13%</b>             | <b>3%</b>              |                     |                     |                     |                     |

|   | FY1998       | FY2006       | FY2007       | FY2008       |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>55.7%</b> | <b>41.8%</b> | <b>42.2%</b> | <b>47.6%</b> |